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Letter from Sam H. Smith; March 31, 1931.

Sam H, Smith

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Sheriff and Tax Collector of Calhoun County

COURT TERMS:
CIRCUIT--Fourth Mondays in March and September
CHANCERY--Third Mondays in May and November

S. H. SMITH
Sheriff

W. J. REID
Office Deputy

PITTSBORO, MISS.

3/31/31

Hon Mr Evans-

Calhoun City Miss

Dear sir, I am of

My ancient wife appear
in the court issue of the
Calhoun County -

I trust that in the end you
make the race - we or any others
may be able to make same
at a high place and
regardless of results his wounds -
will be left to heal nor
scars left to mar the personal
feeling now existing between us

Yours friend
G. H. Smith

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I am submitting my announcement as a candidate for the office of State Senator from this the 31st September. I am subject to the action of the Democratic party. I desire first to thank the good people of Calhoun County for the honors conferred upon me and the trusts reposed in me in the past.

I claim to have been faithful to every trust reposed in me. I claim no credit for this as you had a right to expect this of me as your servant.

Nor then do I claim any reward for any service rendered as an officer as this was my sworn duty.

I desire to say frankly that I shall not solicit your vote in consequence of any service I may have rendered in the past as these things may not necessarily qualify me for the office of State Senator.

I trust you will not vote against me for any personal reason. Should you think I

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am honest. I don't want you to support me
just simply because you may feel kindly
toward me.

In view of the present chaotic conditions
now prevailing in Miss I am constrained to
think the time has come when measures
should be considered in preference to mere.

I shall not pose as a "Moses"
divinely inspired to lead you out of the
wilderness of economic, moral and
social confusion we are now apparently
blindly and aimlessly wandering in.

Now shall I pose as the only
"Daniel" capable of solving our financial
troubles and "See that the King has no host"

However I do feel that my long experience
in dealing with every tax payer in
Calhoun County has afforded me to at least
realize the seriousness of our tax burden
and who is bearing it.

I have pondered our system thoroughly
and seriously and have reached certain

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conclusions some of which I briefly mention and hope to have the opportunity to discuss with you in detail from the platform during the coming campaign.

I shall if elected advocate a Gross sales tax sufficient to appreciably reduce the ^{actual} tax on real and personal property.

I feel sure I shall be taken to task on this measure as being impractical and wrong in principle but I am in the same mood as the old bachelor who late in life was asked the question "What do you think of marriage?" His reply was "Marriage may be a failure but my situation is a damn sight worse." I space will not permit me to discuss here even this measure in detail regard less of any others. I claim to be able to defend my position and may I ask you to refrain from judgment until you shall have heard the evidence. I am convinced beyond a doubt that our ~~over~~ ^{over} ~~abundant~~ inhabitants and industries

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comprising a great portion of the wealth
of Miss are with few exceptions failing
to bear their proportionate share of our
tax burden. and I shall advocate without
reservation a measure requiring that all
these including power lines & admittedly
worth 17 million dollars and whom
I am informed pay are not exceeding 3
million assessment - Cars. and freight
truck lines - who have choked the
riverside to death and which are now
tearing up our highways built
principally from taxes levied from
poor - over taxed agricultural lands
natural gas companies now reaping
wealth from their holdings. pay
an equal proportionate part of the taxes
which they are not now paying.
I believe in "equal rights to all and
special privileges to none" consequently I
am opposed to exempting any business
or industry from taxation

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but rather let all pay an equal
and proportionate share ~~to the interest of the~~
thereby equalizing the burden.

I should advocate a measure prohibiting
banks carrying unlimited deposits regardless
of amount of capital stock. I don't think
any bank should be allowed to carry exceeding
five dollars deposits to one dollar stock
and surplus.

I favor a measure where funds of orphan
children in hands of Guardian and deposited
in bank - when bank fails - said funds
shall become trust funds and have prior
claim over common depositors.

I am opposed to public funds - protected
by surety companies - who are paid
a premium - to guarantee same - being
given priority over common depositors
for the reason that when the surety
companies get a handsome premium
for the guarantee of such funds - and
bank fails let the companies pay off

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and then stand on a par with common
deportations.

I favor a measure requiring liquidators
agents for defunct banks - making annual
accountings with the chancery courts, the
same as guardians for minor children
are required to do -

I favor any road program that is feasible
and that can be put over without raising
our ad valorem tax

I favor higher education but am
convinced we are paying too much money
for the "brand" we are getting.

I shall advocate a measure whereby
criminals - committed to jail in default of
fines may be made to work out some
either on a penal farm in each
judicial dist. or on the highways in
the dist. thereby preventing them from
lying in jail and draining the blood
of the taxpayers -

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I shall favor a measure abating the
25% damage on lands sold for taxes -
as a partial relief in our present distress.
I shall favor repealing the silly, idiotic
law passed by the present Legislature
relative to road overseer system.

I shall favor clearing out and purifying
and fumigating the "buzzard roost"
in Jackson Brown as the State
tax collectors office. I favor the
"buzzards" going out with the roost also
These "birds" seldom attack a healthy
body, nor a dead one but preferably are
dying -

This is the bunch who have threatened
suit against 72 Sheriffs for failing
to seek delinquent homes - on ~~Apr~~
1st Nov. Apr. 1931 when Atty Gen
advised the law could be obeyed
without sale and give those distressed
further time.

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The State Tax Collector wants his
203 dead head blood money.

I favor the abolishing of this office
and the transferring of its legal duties
to the office of the Atty Gen-
eral. These measures and others
to be discussed with you later.

I respectfully ask you to vote for
or against as your wisdom
and concern for your interest
in Mississippi and her posterity
may direct you.

Respectfully

S. H. Smith.